

Chapter 718

(House Bill 713)

AN ACT concerning

Sales and Use Tax – Light Rail Vehicles – Exemption

FOR the purpose of providing an exemption from the sales and use tax for the sale of certain light rail vehicles and related equipment if the vehicle will be used to provide service on the Purple Line; and generally relating to a sales and use tax exemption for the sale of certain light rail vehicles.

BY adding to

Article – Tax – General

Section 11–233

Annotated Code of Maryland

~~(2010 Replacement Volume and 2016 Supplement)~~ *(2016 Replacement Volume)*

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Tax – General

11–233.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A LIGHT RAIL TRANSIT VEHICLE OR RELATED EQUIPMENT IF THE VEHICLE WILL BE USED TO PROVIDE TRANSIT SERVICE ON THE PURPLE LINE IN MONTGOMERY COUNTY AND PRINCE GEORGE’S COUNTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2017.

Approved by the Governor, May 25, 2017.